Table of Contents

Tax by Tax

I.	Agricultural Services	1
II.	Industrial and Mining Services	2
III.	Construction	3
IV.	Transportation Services	4
V.	Storage	5
VI.	Utility Services- Industrial Use	8
VII.	Utility Services- Residential Use	14
VIII.	Finance, Insurance, and Real Estate	18
IX.	Personal Services	19
X.	Business Services	27
XI.	Computer Services	38
XII.	Automotive Services	42
XIII.	Admissions and Amusements	45
XIV.	Professional Services	54
XV.	Leases and Rentals	55
XVI.	Fabrication, Installation, and Repair	66
	State by State (and Washington D.C.)	
Template and Totals		77
Alabama		77
Alaska		78
Arkansas		78 78
Arizona		
California		
Colorado		
Connecticut		
Delaware		
District of Columbia		
Florida		
Georgia		82
Hawaii		82 83
Iowa Idaho		83
Illinois		84
Indiana		84
Kansas		84
Kentucky		85
Louisiana		
Maine		85 86
Maryland		86
1,141 A 1	14114	50

Massachusetts	87
Michigan	87
Minnesota	88
Mississippi	88
Missouri	89
Montana	89
Nebraska	90
Nevada	90
New Hampshire	90
New Jersey	91
New Mexico	91
New York	92
North Carolina	92
North Dakota	93
Ohio	93
Oklahoma	94
Oregon	94
Pennsylvania	95
Rhode Island	95
South Carolina	96
South Dakota	96
Tennessee	96
Texas	97
Utah	97
Vermont	98
Virginia	98
Washington	99
West Virginia	99
Wisconsin	100
Wyoming	100
Additional Questions Posed to States	101
Missouri and Current Services Taxed	109
General Information about Taxes on Services	111